

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: January 30, 2008

A meeting of the Georgia State Board of Accountancy was held on Wednesday, January 30, 2008, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

T. Farrell Nichols, CPA and Chairman
E. J. Maddocks, CPA and Vice Chairman
C. Ben Hill, CPA
J. Sam Johnson, CPA
Grace Lopez-Williams, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Sandra Mays, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney via videoconference
Sonya Williams, Staff Attorney, Legal Services
Meredith Kendall, Staff Attorney, Legal Services
Chuck Miller, Investigative Unit
Norma Jean Ogle, Georgia Association of Accountants and Tax Professionals (GAATP)
Rhonda Marshall

Chairman Nichols established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Hill made a motion to **approve** the minutes of the December 19, 2007 Board meeting with corrections. Mr. Skinner seconded the motion. The motion carried unanimously.

The Board held a public hearing at 9:45 a.m. regarding adoption of the proposed amendments to Rule 20-9-.01 – Registration. No written comments were received and no interested party attended the hearing. The public hearing was adjourned at 9:50 a.m. The Board meeting was reconvened at 9:50 a.m. by Chairman Nichols. Mr. Johnson made a motion to adopt the proposed amendments to Rule 20-9-.01 – Registration. Mr. Skinner seconded the motion. Members Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner voted to adopt the rules as posted. (See Attachment #1.)

Mr. Johnson made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

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Applications:

Mr. Maddocks made a motion to **approve** the following applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Heather A. Auger	Examination	CPA026471
Justin Michael Bailey	Examination	CPA026472
Andrea Dichelle Benford	Examination	CPA026473
Alaina Lynn Bennett	Examination	CPA026474
Cort Jackson Berner	Examination	CPA026475
David William Bufton	Examination	CPA026476
J. Michelle Byrd	Examination	CPA026477
David Stephen Cauley, Jr.	Examination	CPA026478
Sitha M. Challa	Examination	CPA026479
Angela T. Clark	Examination	CPA026480
William Warren Costolnick	Examination	CPA026481
Benjamin H. Crowe	Examination	CPA026482
Carolyn B. Duncan	Examination	CPA026483
Regan Leigh Fisher	Examination	CPA026484
James Michael Gavin, III	Examination	CPA026485
Jennifer Melton Gay	Examination	CPA026486
Marshall David Glade	Examination	CPA026487
Rebecca N. Greenway	Examination	CPA026488
Angela Laureen Harris	Examination	CPA026489
Suyon Mechelle Haugabrook	Examination	CPA026490
Xiaohui Jiang	Examination	CPA026491
Bihui Jin	Examination	CPA026492
Anne Frances Kirk	Examination	CPA026493
Edward Kevin Lacy	Examination	CPA026494
Tiffany Charmain Lanier	Examination	CPA026495
Pik Yuen Lee	Examination	CPA026496
John E. Long, III	Examination	CPA026497
Michael Hunt McCullar	Examination	CPA026498
Laura McMeekin	Examination	CPA026499
Christina Rene Minix	Examination	CPA026500
Christina Anne Moler	Examination	CPA026501
Nichole Andrea Norman	Examination	CPA026502
R. Douglas Orsagh	Examination	CPA026503
Evan Alexander Paris	Examination	CPA026504
Scott Blandon Nelson	Examination	CPA026505
Rushikesh Baldev Patel	Examination	CPA026506
Rose Kellerman Patti	Examination	CPA026507
Lindsay Cathleen Richardson	Examination	CPA026508

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Thomas Amos Ryan	Examination	CPA026509
Christopher D. Saxon	Examination	CPA026510
Benjamin Sims Stein	Examination	CPA026511
Congjuan Tao	Examination	CPA026512
Andrew Joseph Waters	Examination	CPA026513
Hakan Aytekin	Reciprocity	CPA026514
Brian Lee Bastian	Reciprocity	CPA026515
Andrew Hagan Brignac	Reciprocity	CPA026516
Angela Lee Chan	Reciprocity	CPA026517
Ronald G. Cook	Reciprocity	CPA026518
Benjamin C. Crownover	Reciprocity	CPA026519
Jennifer Lynn Curran	Reciprocity	CPA026520
Timothy Joseph Curran	Reciprocity	CPA026521
Christina M. Darville	Reciprocity	CPA026522
Sherry Lynn Estes	Reciprocity	CPA026523
Frederick Charles Garges	Reciprocity	CPA026524
Eliud Guerra	Reciprocity	CPA026525
Cheryl Ruth Harmel	Reciprocity	CPA026526
Michael Randolph Hoss	Reciprocity	CPA026527
Michael S. Kaplan	Reciprocity	CPA026528
Anthony Kendall	Reciprocity	CPA026529
Sean Thomas Lager	Reciprocity	CPA026530
Thomas Michael McGuigan	Reciprocity	CPA026531
Garfield Paul McIntyre	Reciprocity	CPA026532
Lori Young Masielle	Reciprocity	CPA026533
Dion A. McDonald	Reciprocity	CPA026534
Darrell Wesley Mims	Reciprocity	CPA026535
James Matthew Moyna	Reciprocity	CPA026536
Janet M. Pierce	Reciprocity	CPA026537
Eric W. Rasmussen	Reciprocity	CPA026538
Michelle Lee Redwine	Reciprocity	CPA026539
Gregory Eugene Ross	Reciprocity	CPA026540
James Andrew Stanley	Reciprocity	CPA026541
Michael Patrick Strype	Reciprocity	CPA026542
Benji H. Wolken	Reciprocity	CPA026543
Wen Yin	Reciprocity	CPA026544

The following applicants provided a written appeal and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Susan Colson: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **reaffirm** its previous decision to disapprove the application for licensure. Mr. Hill seconded the motion. The motion carried unanimously.

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Elena Rohmann: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **reaffirm** its previous decision to disapprove the application for licensure. Mr. Hill seconded the motion. The motion carried unanimously.

Thomas A. Ryan, III: After considering additional information provided by the applicant, Mr. Maddocks made a motion to **approve** the application for licensure. Mr. Hill seconded the motion. The motion carried unanimously.

Renewals:

Thomas A. Holloway: After reviewing the application for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the application for reinstatement of licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Raymond Robinson, Jr.: After reviewing the application for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the application for reinstatement of licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Jill A. Traugott: After reviewing the application for reinstatement of licensure, Mr. Maddocks made a motion to **approve** the application for reinstatement of licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

2007 Continuing Professional Education (CPE) Audit:

The Board was updated on the 2007 CPE Audit. Mr. Skinner made a motion to ratify the renewals based on the prior review and approval by the Audit Committee. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board also reviewed additional CPE audit files. Mr. Skinner made a motion to **approve** the audits as reviewed and process the renewals. Mr. Maddocks seconded the motion. The motion carried unanimously.

Written Correspondence - Renewal:

After reviewing correspondence and submitted documentation for renewal, Mr. Skinner made a motion to **approve** the following licensees for renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

M. B.
C. B.
C. C.
R. E.
J. E.
P. G.
M. H.
G. H.
V. H.

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L. J.
J. J.
T. K.
B. K.
D. K.
M. L.
E. M.
C. M.
J. N.
D. M. (final documentation required)
J. O.
M. P.
W. R.
R. S.
M. S.
J. T.
M. T.
A. T.
J. W.

Written Correspondence – Request for Waiver:

William C. Wilkes: After reviewing the request for a waiver of the renewal late fee for medical reasons, Mr. Maddocks made a motion to **disapprove** the request for a waiver. Mr. Skinner seconded the motion. The motion carried unanimously.

Written Correspondence – Continuing Professional Education (CPE):

Greg DeFoor: After reviewing a request for continuing education reciprocity with Alabama, the Board advised that action was not required as long as the licensee was in compliance with Georgia requirements.

Leonard Wasserman: After reviewing a request for a waiver of the CPE requirements due to hardship reasons, Mr. Maddocks made a motion to **disapprove** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

Johnathon Scott Barrett: After reviewing correspondence requesting approval of CPE hours as submitted, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

Robert W. Buckhaults: After reviewing correspondence requesting an extension to complete CPE requirements due to medical reasons, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

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Carol Coder: After reviewing correspondence requesting an extension to complete CPE requirements due to medical reasons, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

Kelly Dippolito: After reviewing correspondence requesting approval of CPE hours as submitted, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-02(1) concerning the CPE requirement of 20 hours minimum per year. Mr. Maddocks seconded the motion. The motion carried unanimously.

James Ingram: After reviewing correspondence requesting approval of CPE hours as submitted, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

Tonya Johnson: After reviewing correspondence requesting approval of CPE hours as submitted, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-02(1) concerning the CPE requirement of 20 hours minimum per year. Mr. Maddocks seconded the motion. The motion carried unanimously.

Johnie Joiner: After reviewing correspondence requesting a waiver of nine (9) hours of CPE for medical reasons, Mr. Skinner made a motion to **approve** the request for a waiver. Mr. Maddocks seconded the motion. The motion carried unanimously.

Doug Krulik: After reviewing correspondence requesting approval of CPE hours as submitted, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-02(1) concerning the CPE requirement of 20 hours minimum per year. Mr. Maddocks seconded the motion. The motion carried unanimously.

George Maddox: After reviewing correspondence requesting approval of CPE hours as submitted, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-02(1) concerning the CPE requirement of 20 hours minimum per year. Mr. Maddocks seconded the motion. The motion carried unanimously.

Janet S. McGeough: After reviewing correspondence requesting an extension to complete CPE requirements due to extenuating circumstances, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

Rhonda Scott: After reviewing correspondence requesting an extension to complete CPE requirements due to extenuating circumstances, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

J. Philip Self: After reviewing correspondence requesting an extension to complete CPE requirements due to medical reasons, Mr. Skinner made a motion to **approve** the request and

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grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

William Spicer: After reviewing correspondence requesting an exemption of CPE requirements, Mr. Skinner made a motion to **disapprove** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

Amanda Thompson: After reviewing correspondence requesting approval of CPE hours as submitted, Mr. Skinner made a motion to **approve** the request with a reminder regarding Board Rule 20-11-02(1) concerning the CPE requirement of 20 hours minimum per year. Mr. Maddocks seconded the motion. The motion carried unanimously.

Richard Ward: After reviewing correspondence requesting an extension to complete CPE requirements due to medical reasons, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

Kyle Webster: After reviewing correspondence requesting an extension to complete CPE requirements due to extenuating circumstances, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

Written Correspondence – Examination:

Andrea Legree-Dawson: After reviewing information requesting an extension of the Audit (AUD) section of the CPA Examination, Mr. Maddocks made a motion to **approve** the request and grant an extension until March 1, 2008, on the AUD section. Mr. Hill seconded the motion. The motion carried unanimously.

Investigative Unit's Report:

The Board received a report from the Investigative Unit on the following cases.

ACCT060039: Mr. Skinner made a motion to reaffirm the Board's previous decision to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

ACCT070107: Mr. Skinner made a motion to reaffirm the Board's previous decision to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Charles H. G. Roark: Mr. Skinner made a motion to accept a signed Voluntary Cease and Desist Order and close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

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Legal Services:

Legal Services gave a presentation on the sanctions that the Board may utilize for disciplinary action.

The Board was updated on the following cases:

ACCT070026/ACCT060042: Mr. Skinner made a motion to refer the cases to the Investigative Unit for further investigation. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT070077: Mr. Skinner made a motion to refer the cases to the Investigative Unit for further investigation. Mr. Maddocks seconded the motion. The motion carried unanimously.

KPMG: Mr. Skinner made a motion to accept a signed Consent Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

Enforcement Committee:

Ms. Ridley updated the Board on the complaint process.

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

ACCT070054: Mr. Maddocks made a motion to table until April 30, 2008. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

ACCT080018: Mr. Maddocks made a motion to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

ACCT080040: Mr. Maddocks made a motion to close the case. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT080056: Mr. Maddocks made a motion to table action on firm reinstatement until correspondence is received and reviewed. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT080057: Mr. Maddocks made a motion to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

ACCT080058: Mr. Maddocks made a motion to close the case. Mr. Johnson seconded the motion. The motion carried unanimously.

ACCT080061: Mr. Maddocks made a motion to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

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The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases referred for action.

The Executive Director updated the Board on the following topics:

- CPA Renewals
- Upcoming Board Chairmen Meeting with Division Director. Date to be Determined.
- Website Changes
- Electronic Newsletter – Submit Items for Inclusion
- Confidential Documents
- New Late Renewal Period for Firms (Once Effective) will be Communicated to Licensees via Renewal Notices, Press Release, and the Website.

Correspondence, Requests, Inquiries and Information Items:

Alan Skinner: After reviewing additional correspondence regarding licensure, the Board advised that the Georgia office would be held accountable for all services performed in Georgia. If another office is to be held accountable, a new firm license would be required.

Britt Jennings: After reviewing correspondence regarding a firm name, the Board advised to use the registered corporation name as registered with the Corporations Division.

The Board reviewed other correspondence and information that did not require a vote or action.

Georgia Society of Certified Public Accountants (GSCPA) Proposed Legislation:

The Board reviewed the Georgia Society of Certified Public Accountants' draft legislation.

NASBA:

The Board reviewed and discussed the following correspondence:

- Request for Recommendation for NASBA Vice Chair 2008/09
- Summary of Accounting and Auditing Requirements by States from NASBA. After hearing an update from Mr. Skinner, Chairman Nichols referred it to a committee.
- NASBA Quarterly Communications

Mr. Maddocks made a motion for Mr. Nichols and Mr. Johnson to attend the 2008 Eastern Regional NASBA meeting June 11-13, 2008 in Asheville, North Carolina. Mr. Hill seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion for Mr. Skinner to attend a NASBA Board of Directors meeting April 17-18, 2008, in Alexandria, Virginia. Mr. Hill seconded the motion. The motion carried unanimously.

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The Board reviewed correspondence and information that did not require a vote or action.

AICPA:

Martha Renard: The Board reviewed correspondence regarding re-reporting of updated reports to candidates. Mr. Johnson made a motion to **approve** the scores and NASBA's distribution of the updated reports to affected examination candidates. Mr. Skinner seconded the motion. The motion carried unanimously.

The Board reviewed and discussed the following correspondence:

- Changes in Candidate Fees
- January 1, 2008 Version-AICPA Plain English Guide
- PEEC Agenda Materials

The Board reviewed other correspondence and information that did not require a vote or action.

PCAOB:

The Board reviewed PCAOB correspondence regarding the PCAOB Approval of New Auditing Standard No. 6.

POLICY:

Mr. Skinner made a motion authorizing staff to administratively review and approve supplemental continuing education documentation when the Board has previously approved the renewal pending submission of appropriate documentation. Mr. Johnson seconded the motion. The motion carried unanimously.

Committee Reports:

The Board reviewed the 2008 Committee Assignments. (See Attachment #2)

Other Business:

Georgia Accountancy Board's 100th Anniversary: Mr. Skinner is to review information on commemorating the Board's anniversary and make a recommendation to the Board.

John R. Jones: Mr. Johnson made a motion to send a letter of acknowledgment to the family of Mr. Jones for his years of service to the Board. Mr. Skinner seconded the motion. The motion carried unanimously.

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There was no further business and the meeting was adjourned at 2:30 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Gwyn H. Ridley
Reviewed by Executive Director

T. Farrell Nichols
Chairman

These minutes were approved on February 27, 2008

These minutes were signed on February 27, 2008

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Attachment #1
January 30, 2008
Accountancy Board Minutes

**SYNOPSIS OF PROPOSED REVISIONS TO THE GEORGIA STATE BOARD OF
ACCOUNTANCY RULES FOR OFFICES CHAPTER 20-9, RULE 20-9-.01**

Rule 20-9-.01 Registration, Late Renewal, and Reinstatement. Amended.

Purpose: Provides for registration of public accounting firm offices.

Main Features: Establishes a late renewal period for public accounting firms.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE PROPOSED
AMENDMENTS TO THE GEORGIA STATE BOARD OF ACCOUNTANCY RULES
FOR OFFICES**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

20-9-.01 Registration, Late Renewal, and Reinstatement. Amended.

(1) Each office established or maintained for practice in this State by a certified public accountant, partnership, professional association, or professional corporation of certified public accountants, or by a public accountant, partnership, or professional association of public accountants, or by a foreign accountant, shall register with the Board within sixty days after it is opened.

(a) The registration fee for a sole practitioner, for a partnership, or for an association or corporation is \$75.00.

(b) The renewal fee for Office Registration of a sole practitioner, a partnership, or an association or corporation is \$75.00.

(2) Each such office shall be under the supervision of a resident manager, who may be either a partner, principal, shareholder, or a staff employee, holding a live permit.

(3) A form is prescribed and is obtainable from the Board Office.

(4) Notice shall be given to the Board within thirty days of any change of address. Notice must be similarly given of the closing of any such offices. No form is provided for such notices but they must be in writing, and, whether in letter form or otherwise they must be clearly headed with "Closing of Office," or similar wording.

(5) Registration permits will expire on June 30th, of each even numbered year beginning on June 30, 1984, and shall become renewable at least sixty (60) days prior to the expiration date. It is the policy of the Board to mail notices of pending expiration dates to licensees at their last known addresses, but failure to receive such a notice does not relieve the licensee of this obligation to register.

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(6) In order to be eligible for registration renewal, the office must comply with the provisions of the Report Monitoring Program as provided for in O.C.G.A. 43-3-23.1 and Chapter 20-13.

(7) An application for original registration of an office registration, otherwise in order, filed more than 30 days after it is due must be accompanied by a late fee of \$250.00 in addition to the registration fee.

(8) An application for renewal of an office registration, otherwise in order, filed after the June 30th expiration date must be accompanied by a late fee of \$250.00 in addition to the renewal fee. After June 30th, without an active firm registration, it is unlawful to practice public accountancy in this State. The late renewal period begins July 1st and ends September 30th.

(9) An application for reinstatement of an office registration, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of \$575.00.

O.C.G.A. §§ 43-3-5 and 43-3-21

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Attachment #2
January 30, 2008
Accountancy Board Minutes

Committees of the Board are assigned to divide responsibilities among Board members and to facilitate the administration of the Public Accountancy Act. All Board members are asked to serve informally on all committees so that chairpersons may call on any member for assistance and advice. No member should act for or speak for the Board without authorization of the Board.

All correspondence should be reviewed by the Executive Director or the Board Chairman. The Chairman and the Executive Director are authorized by the Board to deal with routine matters. The Chairman, or Committee Chairman, and the Executive Director should decide what matters may be referred to other parties such as the Division Director of the Professional Licensing Boards, the Investigative Division or the Attorney General. When a matter is referred to a Board member or committee chairman, that member should, after consideration, present the matter to the Board at its next meeting with a summary of facts, a reference to the applicable section of the law and/or regulations and a recommended course of action.

Current committee assignments follow. The first member named is the chair of the respective committee.

1. **Applications for Licensure Committee:**
Public Accounting:
C. Ben Hill, Grace Lopez-Williams, and T. Farrell Nichols

Industry/Government:
Michael W. Skinner, E. J. Maddocks, and J. Sam Johnson

Applications for examination and certification, including matters relating to education, work experience and issuance of original and reciprocal certificates. This committee provides important experience for Board members. All Board members are requested to participate on this committee when possible.

2. **Examinations Committee:**
C. Ben Hill, Michael W. Skinner, and W. Carter Bates, III

All matters relating to administration of examinations, grade reporting, statistical information, and communication with the NASBA Examination Review Board.

3. **Enforcement Committee:**
E. J. Maddocks, Michael W. Skinner, and J. Sam Johnson

Coordination of complaints and investigations; all correspondence relating to unauthorized practice by unlicensed persons and unethical or substandard practice by licensees.

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4. **License Renewals/CPE Committee:**

Grace Lopez-Williams, C. Ben Hill, and E. J. Maddocks

Renewal of individual or firm licensees, continuing professional education requirements, reinstatement of licenses.

5. **Legislation Committee:**

W. Carter Bates, III, Grace Lopez-Williams, and E. J. Maddocks

Interpretation of applicable laws and rules and proposals for changes in the law or rules. Includes communication with legislators and governmental officials.

6. **Peer Review Requirements Committee:**

J. Sam Johnson, Grace Lopez-Williams, and C. Ben Hill

Provide direction and make recommendations to the board for implementing the mandatory peer review requirements and approved programs.

7. **Organizational Structure Study Committee:**

J. Sam Johnson, E. J. Maddocks, and Michael W. Skinner

Study the existing structure of the Board and provide direction on any changes which would enhance its structure.

8. **100th Anniversary of Board Committee:**

Michael W. Skinner, J. Sam Johnson, and W. Carter Bates, III

Promote the 100th Anniversary of the Georgia Board of Accountancy – 8/17/08.

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Attachment

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now **T. Farrell Nichols**, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the **GEORGIA STATE BOARD OF ACCOUNTANCY**.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On **January 30, 2008** this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

T. Farrell Nichols
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 30th day of January, 2008

Marie S. Urquhart
Notary Public